



CALIFORNIA DEPARTMENT OF

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

January 22, 2009

Edward Walker, LCSW, Interim Director
Butte County Department of Behavioral Health
107 Parmac Road, Suite 4
Chico, CA 95926-2218

Dear Mr. Walker:

AUDIT REPORT – BUTTE COUNTY MENTAL HEALTH

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Butte County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

NET PROGRAM COSTS

	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 10,770,370	\$ 11,165,402	\$ 395,032
Federal Share of Healthy Families/Medi-Cal	\$ 218,586	\$ 208,666	\$ (9,920)
State General Funds EPSDT Due State	\$ 4,078,667	\$ 4,220,142	\$ 141,475

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Edward Walker, LCSW, Interim Director
January 22, 2009
Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

Chuk Okemiri

Chuk Okemiri

for

WALTER J. HILL, JR., MBA, EA
Chief of Audits

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 9,868,464	\$ 388,951	\$ 10,257,415
HEALTHY FAMILIES - FFP	(Sch. 2a)	211,838	(9,811)	202,027
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 10,080,302</u>	<u>\$ 379,140</u>	<u>\$ 10,459,442</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 901,906	\$ 6,080	\$ 907,986
HEALTHY FAMILIES - FFP		6,748	(109)	6,639
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 908,654</u>	<u>\$ 5,971</u>	<u>\$ 914,625</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 10,770,370	\$ 395,032	\$ 11,165,402
HEALTHY FAMILIES - FFP		218,586	(9,920)	208,666
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 10,988,956</u>	<u>\$ 385,111</u>	<u>\$ 11,374,067</u>
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF		<u>\$ 4,078,667</u>	<u>\$ 141,475</u>	<u>\$ 4,220,142</u>

Note: The As Settled amount includes a refund of \$145 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 110)

SCHEDULE 2

BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	15,937,718	563,111	16,500,829
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	56,052	(795)	55,257
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	735	(735)	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	295,334	(13,435)	281,899
9. Total		<u>\$ 16,289,839</u>	<u>\$ 548,146</u>	<u>\$ 16,837,985</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	130,144	4,384	134,528
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	870	870
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	316	316
18. Total		<u>\$ 130,144</u>	<u>\$ 5,570</u>	<u>\$ 135,714</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	15,863,626	557,062	16,420,688
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	735	(735)	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	295,334	(13,751)	281,583
25. Total		<u>\$ 16,159,695</u>	<u>\$ 542,576</u>	<u>\$ 16,702,271</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	13,780	2,310	16,090
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 13,780</u>	<u>\$ 2,310</u>	<u>\$ 16,090</u>

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 2,750,002	\$ 89,724	\$ 2,839,726
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 3,179,989	\$ 63,745	\$ 3,243,734
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 2,750,002</u>	<u>\$ 89,724</u>	<u>\$ 2,839,726</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 30,571	\$ (1,343)	\$ 29,228
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 42,711	\$ 6,820	\$ 49,531
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 30,571</u>	<u>\$ (1,343)</u>	<u>\$ 29,228</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 15,516	\$ 60,967	\$ 76,483
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 11,966</u>	<u>\$ (12)</u>	<u>\$ 11,954</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16, 16A)	\$ 8,431,785	\$ 299,032	\$ 8,730,817
46. Enhanced (Children)	(MH1979, Ln 17, 17A)	36,434	(1,082)	35,352
47. Enhanced (Refugees)	(MH1979, Ln 18)	735	(735)	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	6,890	1,155	8,045
49. Administrative Reimbursement	(MH1979, Ln 6)	1,375,001	44,862	1,419,863
50. U.R. Skilled Professional	(MH1979, Ln 14)	11,637	45,725	57,362
51. U.R. Other	(MH1979, Ln 15)	5,983	(6)	5,977
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 9,868,465</u>	<u>\$ 388,950</u>	<u>\$ 10,257,415</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0

56. Total SD/MC Reimbursement - FFP		<u>\$ 9,868,465</u>	<u>\$ 388,950</u>	<u>\$ 10,257,415</u>
-------------------------------------	--	---------------------	-------------------	----------------------

Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24, 24A)	\$ 191,967	\$ (8,938)	\$ 183,029
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	19,871	(873)	18,998
60. Total Healthy Families Reimbursement - FFP		<u>\$ 211,838</u>	<u>\$ (9,811)</u>	<u>\$ 202,027</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 10,080,303</u>	<u>\$ 379,139</u>	<u>\$ 10,459,442</u>
---------------------------------	--	----------------------	-------------------	----------------------

(To Sch. 1)

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Cost	(2) Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Medi-Cal and Crossover Gross Cost	(7) Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00120	FAMILIES FIRST INC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,259	\$ 0	\$ 0	\$ 44,259	\$ 0
00239	WORK TRAINING CENTER, INC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,776	\$ 0	\$ 0	\$ 5,776	\$ 0
00484	NORTH VALLEY SCHOOLS -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,848	\$ 0	\$ 0	\$ 16,848	\$ 0
00529	WILLOW GLEN CARE CENTE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,510	\$ 0	\$ 0	\$ 3,510	\$ 0
00628	NORTHERN VALLEY CATHOL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 394,708	\$ 7,339	\$ 0	\$ 402,047	\$ 0
00705	YOUTH FOR CHANGE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 468,778	\$ 1,785	\$ 0	\$ 470,563	\$ 7,259
00804	SACRAMENTO VALLEY FAMI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 197,877	\$ 1,657	\$ 0	\$ 199,534	\$ 0
00861	NORTH VALLEY PARENT ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,269	\$ 2,083	\$ 0	\$ 302,352	\$ 1,478
00900	COUNSELING SOLUTIONS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 122,460	\$ 0	\$ 0	\$ 122,460	\$ 0
00901	FEATHER RIVER TRIBAL H	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 139,689	\$ 0	\$ 0	\$ 139,689	\$ 0
01122	VALLEY OAK CHILDREN'S	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,892	\$ 1,770	\$ 0	\$ 22,662	\$ 1,645

GRAND TOTAL \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 1,715,066 \$ 14,634 \$ 0 \$ 1,729,700 \$ 10,382

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
		I N P A T I E N T		O U T P A T I E N T		I N P A T I E N T		O U T P A T I E N T		Reimbursement
		(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
00120	FAMILIES FIRST INC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,259	\$ 0	0
00239	WORK TRAINING CENTER, INC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,776	\$ 0	0
00484	NORTH VALLEY SCHOOLS -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,848	\$ 0	0
00529	WILLOW GLEN CARE CENTE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,510	\$ 0	0
00628	NORTHERN VALLEY CATHOL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 402,047	\$ 0	0
00705	YOUTH FOR CHANGE	\$ 0	\$ 0	\$ 53	\$ 0	\$ 0	\$ 0	\$ 470,510	\$ 7,259	0
00804	SACRAMENTO VALLEY FAMI	\$ 0	\$ 0	\$ 261	\$ 0	\$ 0	\$ 0	\$ 199,273	\$ 0	0
00861	NORTH VALLEY PARENT ED	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 302,352	\$ 1,478	0
00900	COUNSELING SOLUTIONS	\$ 0	\$ 0	\$ 4,729	\$ 0	\$ 0	\$ 0	\$ 117,731	\$ 0	0
00901	FEATHER RIVER TRIBAL H	\$ 0	\$ 0	\$ 68	\$ 0	\$ 0	\$ 0	\$ 139,621	\$ 0	0
01122	VALLEY OAK CHILDREN'S	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,662	\$ 1,645	0

GRAND TOTAL

\$ 0 \$ 0 \$ 5,111 \$ 0 \$ 0 \$ 0 \$ 1,724,589 \$ 10,382 \$ 0

BUTTE COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		<u>I N P A T I E N T</u> (MH 1968, Ln 38 to 39)	<u>I N P A T I E N T</u> (MH 1968, Ln 40, 40A)	<u>O U T P A T I E N T</u> (MH 1968, Ln 38 to 39)	<u>O U T P A T I E N T</u> (MH 1968, Ln 40, 40A)	(MH 1979, Line 21)	(MH 1979, Ln. 27)	(Col. 24 + 25)		
00120	FAMILIES FIRST INC	\$ 0	\$ 0	\$ 0	\$ 0	23,532	0	23,532	25,238	23,532
00239	WORK TRAINING CENTER, INC	\$ 0	\$ 0	\$ 0	\$ 0	3,078	0	3,078	19,403	3,078
00484	NORTH VALLEY SCHOOLS -	\$ 0	\$ 0	\$ 0	\$ 0	8,990	0	8,990	99,882	8,990
00529	WILLOW GLEN CARE CENTE	\$ 0	\$ 0	\$ 0	\$ 0	1,908	0	1,908	43,653	1,908
00628	NORTHERN VALLEY CATHOL	\$ 0	\$ 0	\$ 0	\$ 0	215,377	0	215,377	219,871	215,377
00705	YOUTH FOR CHANGE	\$ 0	\$ 0	\$ 0	\$ 0	250,818	4,718	255,536	289,030	255,536
00804	SACRAMENTO VALLEY FAMI	\$ 0	\$ 0	\$ 0	\$ 0	107,255	0	107,255	122,566	107,255
00861	NORTH VALLEY PARENT ED	\$ 0	\$ 0	\$ 0	\$ 0	161,215	960	162,175	149,091	149,091
00900	COUNSELING SOLUTIONS	\$ 0	\$ 0	\$ 0	\$ 0	62,651	0	62,651	79,950	62,651
00901	FEATHER RIVER TRIBAL H	\$ 0	\$ 0	\$ 0	\$ 0	74,255	0	74,255	92,208	74,255
01122	VALLEY OAK CHILDREN'S	\$ 0	\$ 0	\$ 0	\$ 0	12,268	1,069	13,337	12,952	12,952
						FOR LE 861	(13,007)	(77)		
						FOR LE 1122	(354)	(31)	(385)	
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	907,986	6,639	927,709	1,153,843	914,625

(To Sch 1)

SCHEDULE 4

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	17,576,479	568,798	18,145,277
(2) Total SD/MC Claims	17,621,975	(360)	17,621,615
(3) Percent % (Line 1/Line 2)	99.74%	3.23%	102.97%
(4) EPSDT Claims	9,380,955	(360)	9,380,595
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	9,356,565	302,634	9,659,199
(6) Cost Settled Baseline for EPSDT	622,493	0	622,493
(7) Net Cost Settlement Amount (Line 5 - Line 6)	8,734,072	302,634	9,036,706
(8) 46.7% of Cost Settlement Amount (Line 7 x 46.7%)	4,078,812	141,330	4,220,142
(8a) FY 2001-02 EPSDT Settlement	4,335,248	0	4,335,248
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	4,078,812	141,330	4,220,142
(11) SGF Distribution (Settled and Audited)	4,078,812	(145)	4,078,667
(12) SGF Due County (State)	<u>0</u>	<u>141,475</u>	<u>141,475</u> (To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

Note:

The increase in SGF was due to the increase in Medi-Cal units.

AUDIT ADJUSTMENTS

Provider BUTTE COUNTY				Provider Number 00004	No. of Adj. 111	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	6	C	MEDI-CAL ADJUSTMENTS To adjust Depreciation Expenses for filling system.	\$ 46,888	\$ (1,846)	\$ 45,042
2	MH 1960	4	C	OTHER ADJUSTMENTS To adjust A-87 Cost to agree with revised A-87 approved plan.	\$ 5,962,709	\$ 111,806	\$ 6,074,515 *
3	MH 1960	4	C	OTHER ADJUSTMENTS To adjust Encumbrances (released/Not expended) to agree with County's Records. (12,464) Admin. (332,030) Mode Costs (344,494)	** \$ 6,074,515	\$ (344,494)	\$ 5,730,021 *
4	MH 1960	4	C	OTHER ADJUSTMENTS To adjust ASO to agree with County's Records.	** \$ 5,730,021	\$ (1,267)	\$ 5,728,754 *
5	MH 1960	4	C	OTHER ADJUSTMENTS To adjust MHS to agree with County's Records.	** \$ 5,728,754	\$ 3,476	\$ 5,732,230
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 3,179,989	\$ (3,179,989)	\$ -
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	42,711	(42,711)	-
8	MH 1960	11	C	NON-SD/MC ADMINISTRATION	539,443	(539,443)	-
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>3,762,143</u>		<u>3,762,143</u> *
				To eliminate the reported allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.			
9	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 3,762,143	\$ 99,342	\$ 3,861,485 *
				To reflect adjustment #2 and #3.			
10	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 3,861,485	\$ (10,359)	\$ 3,851,126 *
				To reclassify MAA Administrative Costs to Mode 55 to agree with County's records.			
11	MH 1960	9	C	SD/MC ADMINISTRATION	\$ -	\$ 3,243,734	\$ 3,243,734
12	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION		49,531	49,531
13	MH 1960	11	C	NON SD/MC ADMINISTRATION		557,860	557,860
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** <u>-</u>		<u>3,851,126</u>
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the Medi-Cal recipients percentages			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				BUTTE COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
<u>ADJUSTMENTS TO REPORTED COST</u>									
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL			\$ 15,516	\$ (15,516)	
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW			11,966	(11,966)	
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW			3,139	(3,139)	
info		16	C	TOTAL UTILIZATION REVIEW COSTS			<u>30,621</u>		<u>30,621</u> *
To eliminate the reported allocation of Skilled Professional Medi-Cal Personnel, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review. Cost will be redistributed to the proper cost centers after adjustments to Utilization Review Costs are made below.									
17	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS			** \$ 30,621	\$ 59,543	\$ 90,164 *
To reclassify partial salaries & Benefits of a Clinician from Mode Cost to UR to agree with County's records.									
18	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS			** \$ 90,164	\$ 8,483	\$ 98,647 *
To reclassify salaries & Benefits of a contractor from Mode Cost to UR to agree with County's records.									
19	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL			\$ -	\$ 76,483	\$ 76,483
20	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW				11,954	11,954
21	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW				10,210	10,210
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS			** <u>98,647</u>		<u>98,647</u>
To allocate Total Utilization Review Costs between SPMP Other SD/MC Utilization Review, and Non-SD/MC Utilization Review									
* Balance carried forward to subsequent adjustment.									
** Balance brought forward from prior adjustment.									

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COST</u>			
22	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect adjustment #1, 3, 4, 5,10,17,18.	\$ 23,240,308	\$ (389,334)	22,850,974
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
23	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$ 2,496,037	(28,820)	\$ 2,467,217
info	MH 1964	4	A	DAY SERVICES (MODE 10)	480,051	-	480,051
24	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	19,136,646	(355,492)	18,781,154
25	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	976,823	(15,381)	961,442
26	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	61,794	10,359	72,153
info	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	88,957	-	88,957
info				TOTAL	<u>\$ 23,240,308</u>	<u>\$ (389,334)</u>	<u>\$ 22,850,974</u>
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outpatient Services, Outreach Services, MAA, and Support Services			
				<u>ADJUSTMENTS TO REPORTED REVENUES</u>			
27	MH 1901B		K	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 07/01/03 To 09/30/03	\$ 29,506	\$ 4,870	\$ 34,376
28	MH 1901B		L	MEDI-CAL PATIENT AND OTHER PAYOR REVENUES 10/01/03 To 06/30/04	100,638	(486)	100,152
29	MH 1901B		O	3RD PARTY REVENUES (CHILDREN)	-	870	870
info	MH 1901B		Q	3RD PARTY REVENUES (REFUGEES)	-	-	-
30	MH 1901B		T	3RD PARTY REVENUES (HEALTHY FAMILIES)	-	317	317
				TOTAL	<u>130,144</u>	<u>5,571</u>	<u>135,715</u>
				To adjust Crossover Revenues to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
31	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	1,729,404	163,709	1,893,113 *
32	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	4,392,335	231,248	4,623,583 *
33	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	20,660	(1,687)	18,973 *
34	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	47,142	1,067	48,209 *
35	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	7,553	415	7,968 *
36	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	19,309	141	19,450 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	325	-	325 *
37	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	56,947	(415)	56,532 *
38	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	78,770	(141)	78,629 *
Info				TOTAL	<u>6,352,445</u>	<u>394,337</u>	<u>6,746,782</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated July 16, 2005 (Excluding disallowed claims). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
39	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 1,893,113	(34,220)	1,858,893 *
40	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 4,623,583	(49,789)	4,573,794 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 18,973	-	18,973 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 48,209	-	48,209 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 7,968	-	7,968 *
41	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 19,450	(190)	19,260 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 325	-	325 *
42	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 56,532	(1,542)	54,990 *
43	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 78,629	(770)	77,859 *
Info				TOTAL	<u>6,746,782</u>	<u>(86,511)</u>	<u>6,660,271</u>
				To adjust the State DMH Approved Claims Report dated July 16, 2008 to exclude the County's QAJUR disallowed units.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended		
BUTTE COUNTY				00004	111	June 30, 2004		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>				
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	1,858,893	-	1,858,893 *
44	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	4,573,794	(150)	4,573,644 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	18,973	-	18,973 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	48,209	-	48,209 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	**	7,968	-	7,968 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	**	19,260	-	19,260 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	**	325	-	325 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	**	54,990	-	54,990 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	**	77,859	-	77,859 *
Info				TOTAL		<u>6,660,271</u>	<u>(150)</u>	<u>6,660,121</u>
				To adjust the State DMH Approved Claims Report dated July 16, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.				
45	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	1,858,893	28,558	1,887,451 *
46	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	4,573,644	111,374	4,685,018 *
47	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	18,973	2,700	21,673 *
48	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	48,209	(517)	47,692 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	**	7,968	-	7,968 *
49	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	**	19,260	1,160	20,420 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	**	325	-	325 *
50	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	**	54,990	1,542	56,532 *
51	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	**	77,859	1,146	79,005 *
Info				TOTAL		<u>6,660,121</u>	<u>145,963</u>	<u>6,806,084</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 1,887,451	-	1,887,451 *
52	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 4,685,018	(62,351)	4,622,667 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 21,673	-	21,673 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 47,692	-	47,692 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 7,968	-	7,968 *
53	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 20,420	(970)	19,450 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 325	-	325 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 56,532	-	56,532 *
54	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 79,005	(376)	78,629 *
Info				TOTAL	<u>6,806,084</u>	<u>(63,697)</u>	<u>6,742,387</u>
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
55	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 1,887,451	(34,220)	1,853,231 *
56	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 4,622,667	(49,789)	4,572,878 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 21,673	-	21,673 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 47,692	-	47,692 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 7,968	-	7,968 *
57	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 19,450	(190)	19,260 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 325	-	325 *
58	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 56,532	(1,542)	54,990 *
59	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 78,629	(770)	77,859 *
Info				TOTAL	<u>6,742,387</u>	<u>(86,511)</u>	<u>6,655,876</u>
				To adjust County's record to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 1,853,231	-	1,853,231 *
60	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 4,572,878	(150)	4,572,728 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 21,673	-	21,673 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 47,692	-	47,692 *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 7,968	-	7,968 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 19,260	-	19,260 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 325	-	325 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 54,990	-	54,990 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 77,859	-	77,859 *
Info				TOTAL	<u>6,655,876</u>	<u>(150)</u>	<u>6,655,726</u>
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
61	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 1,853,231	3,901	1,857,132
62	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 4,572,728	(6,295)	4,566,433
63	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 21,673	(1,075)	20,598
64	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 47,692	42	47,734
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 7,968	-	7,968
65	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 19,260	-	19,260
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 325	-	325
66	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 54,990	-	54,990
67	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 77,859	-	77,859
Info				TOTAL	<u>6,655,726</u>	<u>(3,427)</u>	<u>6,652,299</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
68	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	287,319	5,803	293,122 *
69	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	753,355	12,748	766,103 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	0	-	0 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	0	-	0 *
70	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	3,003	1,377	4,380 *
71	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	8,105	(683)	7,422 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	0	-	0 *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	288	-	288 *
72	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	2,513	(694)	1,819 *
Info				TOTAL	<u>1,054,583</u>	<u>18,551</u>	<u>1,073,134</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contractor operated facilities to agree with the State DMH Approved Claims Report dated July 16, 2005 (Excluding disallowed claims). Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
73	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 293,122	(2,412)	290,710 *
74	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 766,103	(5,922)	760,181 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,380	-	4,380 *
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 7,422	-	7,422 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 288	-	288 *
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 1,819	-	1,819 *
Info				TOTAL	<u>1,073,134</u>	<u>(8,334)</u>	<u>1,064,800</u>
				To adjust the State DMH Approved Claims Report dated July 16, 2008 to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
				<u>CONTRACT PROVIDERS</u>			
75	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 290,710	2,313	293,023 *
76	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 760,181	6,878	767,059 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
77	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 4,380	(1,377)	3,003 *
78	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 7,422	1,377	8,799 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 288	-	288 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 1,819	-	1,819 *
Info				TOTAL	<u>1,064,800</u>	<u>9,191</u>	<u>1,073,991</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
Info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 293,023	-	293,023 *
79	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 767,059	(1,187)	765,872 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	- *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	- *
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 3,003	-	3,003 *
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,799	-	8,799 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	- *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 288	-	288 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 1,819	-	1,819 *
Info				TOTAL	<u>1,073,991</u>	<u>(1,187)</u>	<u>1,072,804</u>
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
				<u>CONTRACT PROVIDERS</u>			
80	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 293,023	(2,412)	290,611
81	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 765,872	(5,922)	759,950
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** -	-	-
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** -	-	-
Info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	** 3,003	-	3,003
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	** 8,799	-	8,799
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** -	-	-
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 288	-	288
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 1,819	-	1,819
Info				TOTAL	<u>1,072,804</u>	<u>(8,334)</u>	<u>1,064,470</u>
				To adjust County's record to exclude the County's QA/UR disallowed units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
info	MH 1966A	2		TOTAL UNITS-MODE 05-20	5,234	-	5,234
81	MH 1966A	2		TOTAL UNITS-MODE 10-95	11,233	(20)	11,213
82	MH 1966A	2		TOTAL UNITS-MODE 15-01	304,384	(655)	303,729
83	MH 1966A	2		TOTAL UNITS-MODE 15-10	871,119	(28,018)	843,101
84	MH 1966A	2		TOTAL UNITS-MODE 15-30	625,442	12,470	637,912
85	MH 1966A	2		TOTAL UNITS-MODE 15-31	1,716,026	(8,155)	1,707,871
86	MH 1966A	2		TOTAL UNITS-MODE 15-32	2,282,155	(11,179)	2,270,976
87	MH 1966A	2		TOTAL UNITS-MODE 15-33	571,572	(3,374)	568,198
88	MH 1966A	2		TOTAL UNITS-MODE 15-34	754,862	3,995	758,857
89	MH 1966A	2		TOTAL UNITS-MODE 15-58	6,179	7,085	13,264
90	MH 1966A	2		TOTAL UNITS-MODE 15-60	1,028,396	(1,529)	1,026,867
91	MH 1966A	2		TOTAL UNITS-MODE 15-70	313,443	(10,055)	303,388
info	MH 1966A	2		TOTAL UNITS-MODE 15-30 FFS Psychiatrist	21,671	-	21,671
92	MH 1966A	2		TOTAL UNITS-MODE 15-60 FFS Psychiatrist	14,569	44	14,613
93	MH 1966A	2		TOTAL UNITS-MODE 15-31 FFS Psychologist	3,236	(286)	2,950
94	MH 1966A	2		TOTAL UNITS-MODE 15-32 FFS LMFT	11,283	(8)	11,275
95	MH 1966A	2		TOTAL UNITS-MODE 15-30 ASO	24,287	(80)	24,207
info	MH 1966A	2		TOTAL UNITS-MODE 15-60 ASO	264	-	264
				TOTAL	<u>8,565,355</u>	<u>(39,765)</u>	<u>8,525,590</u>
				To adjust Total Units to agree with County's record.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT COUNTY PROVIDERS</u>			
96	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 9,868,464	\$ 388,951	\$ 10,257,415
97	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 211,838	\$ (9,811)	\$ 202,027
					<u>10,080,302</u>	<u>379,140</u>	<u>10,459,442</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, units of service/time and the results of the Medical Oversight audit.			
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS</u>			
98	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 901,906	\$ 6,080	\$ 907,986
99	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	\$ 6,748	\$ (109)	\$ 6,639
					<u>908,654</u>	<u>5,971</u>	<u>914,625</u>
				To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time and the results of the Medical Oversight audit.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
BUTTE COUNTY				00004	111	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
100	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 17,576,479	\$ 568,798	\$ 18,145,277
101	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 17,621,975	\$ (26,412)	\$ 17,595,563 *
102	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. This report covered the period from April 1, 2004 through June 30, 2004.	\$ 9,380,955	\$ (26,412)	\$ 9,354,543 *
103	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 17,595,563	\$ 26,412	\$ 17,621,975 *
104	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 101 and 102 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 100 and 101 below.	** \$ 9,354,543	\$ 26,412	\$ 9,380,955 *
105	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 17,621,975	\$ (360)	\$ 17,621,615
106	SCH 4	4	3	EPSDT CLAIMS To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.	\$ 9,380,955	\$ (360)	\$ 9,380,595
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

Provider					Provider Number	No. of Adj.	Fiscal Period Ended									
BUTTE COUNTY					00004	111	June 30, 2004									
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted									
Adj. No.	Form/ Sch.	Line	Col.													
<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>																
107	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust Net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 4,078,812	\$ 141,330	\$ 4,220,142									
108	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated August 23, 2005. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 4,078,812	\$ (10,644)	\$ 4,068,168									
109	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 108 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 110 below.	** \$ 4,068,168	\$ 10,644	\$ 4,078,812									
110	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 4,078,812	\$ (145)	\$ 4,078,667									
111	SCH 4	12	3	STATE GENERAL FUNDS DUE STATE To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows: <table border="0"> <tr> <td>Audited Net Cost Settlement Amount</td> <td>Adj. 107</td> <td>\$ 4,220,142</td> </tr> <tr> <td>Less Audited State General Fund Distribution</td> <td>Adj. 110</td> <td>\$ (4,078,667)</td> </tr> <tr> <td colspan="2">Net State General Funds due to County</td> <td><u>\$ 141,475</u></td> </tr> </table>	Audited Net Cost Settlement Amount	Adj. 107	\$ 4,220,142	Less Audited State General Fund Distribution	Adj. 110	\$ (4,078,667)	Net State General Funds due to County		<u>\$ 141,475</u>	\$ -	\$ 141,475	\$ 141,475
Audited Net Cost Settlement Amount	Adj. 107	\$ 4,220,142														
Less Audited State General Fund Distribution	Adj. 110	\$ (4,078,667)														
Net State General Funds due to County		<u>\$ 141,475</u>														

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

FINDING NO. 1: TOTAL UNIT OF SERVICE COUNT

Our examination disclosed that County eliminated from total units count units of service it disallowed from its billing system resulting from errors such as incorrect billing date, duplicate entry, services among others. When a unit of service is disallowed through the Disallow Claims System (DCS), County cannot re-bill the claims or make correction or adjustments through DCS per DMH Information Notice No.: 05-01. Note that no claim will be considered disallowed until payment for that claim including Federal Financial Participation (FFP) and EPSDT State General Fund (SGF) has been repaid to the state.

AUDIT AUTHORITY

1. Center for the Medicare and Medicaid Services (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413.24
3. DMH Information Notice No.: 05-01

RECOMMENDATION

We recommend that County should establish policies and procedures for disallowing claims originally submitted for payment and for which payments have made by the state and received by the County. The history of disallowed units and the process used by the County to effect corrections were not adequate and persuasive enough to convince us of what happened and how they were corrected and their effect on the cost report. Also, County should not re-bill Medi-Cal units after they have been disallowed through the DCS.

AUDIEE RESPONSE

The County established a policy and procedure for disallowing claims in September 2006. Please provide regulatory authority for statement that County cannot submit claims for mental health services provided to eligible beneficiaries. DMH Notice 05-01 indicates that the DCS system is limited and cannot be used to submit claims or make adjustments, however this document does not state that Counties cannot or should not submit claims through the regular claiming process, which is the method the County is using.

FINDING NO. 2: ASSET LIFE: FILING SYSTEMS

Our examination disclosed that County used four year asset life for the depreciation of its filing cabinet. Per American Hospital Association Estimated Useful Lives of Depreciable Hospital Assets Filing Cabinet is to be depreciated over a fifteen year life and not over a four year life.

**BUTTE COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

AUDIT AUTHORITY

1. Center Medicare and Medicaid Services Pub. 15-1, Sections 104.17 and 104.18
2. 42 Code of Federal Regulations 413.24

RECOMMENDATION

We recommend that County should depreciate portable filing cabinets over a fifteen year period in accordance with American Hospital Association (AHA) guidelines.

AUDITEE RESPONSE

The County agrees with the adjustment.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	19,409,248	10,234,392	29,643,640
2	Encumbrances		270	270
3	Less: Payments to Contract Providers (County Only)		(8,620,435)	(8,620,435)
4	Other Adjustments from MH 1962	(55,531)	5,787,761	5,732,230
5	Total Costs Before Medi-Cal Adjustments	19,353,717	7,401,988	26,755,705
6	Medi-Cal Adjustments from MH 1961		45,042	45,042
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			26,800,747
Administrative Costs (County Only)				
9	SD/MC Administration			3,243,734
10	Healthy Families Administration			49,531
11	Non-SD/MC Administration			557,860
12	Total Administrative Costs			3,851,126
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			76,483
14	Other SD/MC Utilization Review			11,954
15	Non-SD/MC Utilization Review			10,210
16	Total Utilization Review Costs			98,647
17	Research and Evaluation (County Only)			0
18	Mode Costs (Direct Service and MAA)			22,850,974
19	Total Costs - Lines 9 through 18			26,800,747

Crosscheck
 22,850,974 OK
 26,800,747 OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Adjustments
1	Depreciation of equipment purchased in FY94-95		243	243
2	Depreciation of equipment purchased in FY95-96		1,596	1,596
3	Depreciation of equipment purchased in FY96-97		763	763
4	Depreciation of equipment purchased in FY97-98		73	73
5	Depreciation of equipment purchased in FY98-99		6,541	6,541
6	Depreciation of equipment purchased in FY99-00		13,192	13,192
7	Depreciation of equipment purchased in FY00-01		38,897	38,897
8	Depreciation of equipment purchased in FY01-02		21,700	21,700
9	Depreciation of equipment purchased in FY02-03		5,310	5,310
10	Depreciation of equipment purchased in FY03-04		6,406	6,406
11	Equipment purchased during FY03-04		(49,679)	(49,679)
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		45,042	45,042

Crosscheck
45,042 OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY

County Code: 04

Legal Entity: BUTTE COUNTY		A	B	C
Legal Entity Number: 00004		Salaries and Benefits	Other	Total Adjustments
1	Add EOY Encumbrances		1,745,317	1,745,317
2	Rounding Error		4	4
3	Auditor Adjustments		(86)	(86)
4	Inpt/Otpt adjustments		(45,917)	(45,917)
5	Santa Clara Adjustment		(65,474)	(65,474)
6	Release unneeded encumbrances		(356,826)	(356,826)
7	Overpayments		(19,056)	(19,056)
8	Auditor Adjustments		50	50
9	Contractor Exp not on BCDBH books		5,040,019	5,040,019
10	Account Adjustments		883	883
11	Revenue Adjustments		(261,900)	(261,900)
12	Transfer Expenses	(55,531)	(18,774)	(74,305)
13	Space Use & Equipment Depreciation		111,806	111,806
14	To adjust Encumbrances (released/Not Expended)		(344,494)	(344,494)
15	To adjust ASO to agree with county records		(1,267)	(1,267)
16	To adjust MHS to agree with county records		3,476	3,476
17				
18				
19				
20	Total Adjustments	(55,531)	5,787,761	5,732,230

Crosscheck
5,732,230

OK

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
 County Code: 04

Legal Entity: BUTTE COUNTY		A
Legal Entity Number: 00004		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	22,850,974
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	2,467,217
4	Day Services (Mode 10)	480,051
5	Outpatient Services (Mode 15 Program 1 + Program 2)	18,781,154
6	Outreach Services (Mode 45)	961,442
7	Medi-Cal Administrative Activities (Mode 55)	72,153
8	Support Services (Mode 60)	88,957
9	Total - Lines 2 through 8	22,850,974

Crosscheck
 OK

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

CR CR

Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20	21				
1	Allocation Percentage		100.00%	94.64%	5.36%				
2	Total Units			5,234	5,234				
3	Gross Cost		2,467,217	2,334,972	132,245				
4	Cost per Unit			446.12	25.27				
5	SMA per Unit			489.49	489.49				
6	Published Charge per Unit			492.18	492.18				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,015					
8A		10/01/03 - 06/30/04		2,849					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		2					
11A		10/01/03 - 06/30/04		1					
12	Non-Medi-Cal Units			1,367	5,234				
13	Medi-Cal Costs	07/01/03 - 09/30/03	452,808	452,808					
13A		10/01/03 - 06/30/04	1,270,985	1,270,985					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	496,832	496,832					
14A		10/01/03 - 06/30/04	1,394,557	1,394,557					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	499,563	499,563					
15A		10/01/03 - 06/30/04	1,402,221	1,402,221					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	892	892					
29A		10/01/03 - 06/30/04	446	446					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	979	979					
30A		10/01/03 - 06/30/04	489	489					
31	Healthy Families Published Charges	07/01/03 - 09/30/03	984	984					
31A		10/01/03 - 06/30/04	492	492					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		742,086	609,841	132,245				

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY

County Code: 04

CR

Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			11,213					
3	Gross Cost		480,051	480,051					
4	Cost per Unit			42.81					
5	SMA per Unit			118.94					
6	Published Charge per Unit			95.54					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		1,993					
8A		10/01/03 - 06/30/04		7,230					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11		07/01/03 - 09/30/03		50					
11A	Healthy Families (SED) Units	10/01/03 - 06/30/04		89					
12		Non-Medi-Cal Units		1,851					
13	Medi-Cal Costs	07/01/03 - 09/30/03	85,324	85,324					
13A		10/01/03 - 06/30/04	309,531	309,531					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	237,047	237,047					
14A		10/01/03 - 06/30/04	859,936	859,936					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	190,411	190,411					
15A		10/01/03 - 06/30/04	690,754	690,754					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26		Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28		Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	2,141	2,141					
29A		10/01/03 - 06/30/04	3,810	3,810					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	5,947	5,947					
30A		10/01/03 - 06/30/04	10,586	10,586					
31	Healthy Families Published Charges	07/01/03 - 09/30/03	4,777	4,777					
31A		10/01/03 - 06/30/04	8,503	8,503					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		79,245	79,245					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County BUTTE COUNTY County Code 04		CR													
Legal Entity BUTTE COUNTY		A	B	C	D	E	F	G	H	I	J	K	L	M	N
Legal Entity Number 00004			Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service
Mode 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function
			01	10	30	31	32	33	34	58	60	70			
1	Allocation Percentage	100.00%	2.99%	8.69%	6.57%	17.60%	23.40%	5.85%	7.82%	0.14%	22.25%	4.70%			
2	Total Units	303,729	843,101	637,912	1,707,871	2,270,976	568,198	758,857	13,264	1,026,867	303,388				
3	Gross Cost	18,688,537	558,122	1,623,472	1,228,361	3,288,669	4,372,982	1,094,120	1,461,252	25,541	4,158,045	677,973			
4	Cost per Unit		1.84	1.93	1.93	1.93	1.93	1.93	1.93	1.93	4.05	2.89			
5	SMA per Unit		1.83	2.36	2.36	2.36	2.36	2.36	2.36	2.36	4.37	3.52			
6	Published Charge per Unit		1.67	1.75	1.75	1.75	1.75	1.75	1.75	1.75	3.68	2.63			
7	Negotiated Rate / Cost per Unit														
8	Medi-Cal Units	07/01/03 - 09/30/03	72,224	221,535	118,917	297,952	563,833	145,792	144,335	3,063	208,308	60,244			
8A		10/01/03 - 06/30/04	189,021	487,466	316,682	830,673	1,414,370	238,096	304,618	3,116	571,697	146,478			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			375	1,675	1,206				17,342				
9A		10/01/03 - 06/30/04		30	960	4,420	1,908				40,396	20			
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	10	1,120	290	1,639	1,735	938	290		366	605			
10A		10/01/03 - 06/30/04		1,989	2,410	4,124	6,953	260	1,790		384	1,350			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 09/30/03													
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	90	7,613	6,176	8,429	14,801	8,115	5,164		2,610	1,940			
11A		10/01/03 - 06/30/04	180	11,763	8,463	19,515	17,436	5,665	7,480		4,012	3,255			
12	Non-Medi-Cal Units	07/01/03 - 09/30/03	42,204	111,585	183,639	545,539	245,753	166,218	295,180	7,085	181,752	89,496			
13	Medi-Cal Costs	07/01/03 - 09/30/03	4,030,136	132,716	426,587	228,986	573,735	1,085,715	280,736	277,931	5,898	843,492	174,340		
13A		10/01/03 - 06/30/04	10,008,734	347,339	938,663	609,802	1,589,541	2,723,505	458,477	586,571	6,000	2,314,946	423,892		
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	4,783,742	132,170	522,823	280,644	703,167	1,330,646	344,069	340,631	7,229	910,306	212,059		
14A		10/01/03 - 06/30/04	11,844,076	345,908	1,150,420	747,370	1,960,388	3,337,913	561,907	718,898	7,354	2,498,316	515,603		
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	3,662,626	120,614	387,686	208,105	521,416	986,708	255,136	252,586	5,360	766,573	158,442		
15A		10/01/03 - 06/30/04	9,096,034	315,665	853,066	554,194	1,453,678	2,475,148	416,668	533,082	5,453	2,103,845	385,237		
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03													
16A		10/01/03 - 06/30/04													
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	76,492			722	3,225	2,322			70,222				
17A		10/01/03 - 06/30/04	177,723	58	1,849	8,511	3,674				163,574	58			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	83,469		885	3,953	2,846				75,785				
18A		10/01/03 - 06/30/04	193,871	71	2,266	10,431	4,503				176,531	70			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	69,517		656	2,931	2,111				63,819				
19A		10/01/03 - 06/30/04	161,516	53	1,680	7,735	3,339				148,657	53			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03													
20A		10/01/03 - 06/30/04													
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	14,828	18	2,157	558	3,156	3,341	1,806	558	1,482	1,751			
21A		10/01/03 - 06/30/04	39,210		3,830	4,641	7,941	13,389	501	3,447	1,555	3,907			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	17,936	18	2,643	884	3,868	4,095	2,214	684	1,599	2,130			
22A		10/01/03 - 06/30/04	47,791		4,694	5,688	9,733	16,409	614	4,224	1,678	4,752			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	13,476	17	1,960	508	2,868	3,036	1,642	508	1,347	1,591			
23A		10/01/03 - 06/30/04	35,634	3,481	4,218	7,217	12,168	455	3,133		1,413	3,551			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03													
24A		10/01/03 - 06/30/04													
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04													
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04													
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04													
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04													
29	Healthy Families Costs	07/01/03 - 09/30/03	113,202	165	14,660	11,892	16,231	28,501	15,626	9,944	10,569	5,614			
29A		10/01/03 - 06/30/04	161,408	331	22,651	16,296	37,578	33,575	10,909	14,403	16,246	9,420			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	137,102	165	17,967	14,575	19,892	34,930	19,151	12,187	11,406	6,829			
30A		10/01/03 - 06/30/04	195,279	329	27,761	19,973	46,055	41,149	13,369	17,653	17,532	11,458			
31	Healthy Families Published Charges	07/01/03 - 09/30/03	102,879	150	13,323	10,808	14,751	25,902	14,201	9,037	9,605	5,102			
31A		10/01/03 - 06/30/04	146,689	301	20,585	14,810	34,151	30,513	9,914	13,090	14,764	8,561			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03													
32A		10/01/03 - 06/30/04													
33	Non-Medi-Cal Costs		4,066,804	77,553	214,668	353,615	1,050,488	473,221	320,069	568,397	13,643	735,960	258,992		

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY County Code: 04			ASO	ASO	MHS	MHS	MHS	MHS	
Legal Entity: BUTTE COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00004			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				30	60	30	31	32	60
1	Allocation Percentage		100.00%	25.20%	0.51%	25.39%	3.39%	13.81%	31.70%
2	Total Units			24,207	264	21,671	2,950	11,275	14,613
3	Gross Cost		92,617	23,340	472	23,515	3,140	12,788	29,362
4	Cost per Unit			0.96	1.79	1.09	1.06	1.13	2.01
5	SMA per Unit			2.36	4.37	2.36	2.36	2.36	4.37
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		3,570	76	7,393	458	2,877	3,547
8A		10/01/03 - 06/30/04		20,427	188	12,646	2,169	8,058	10,649
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04		20					
10	Enhanced SD/MC Units	07/01/03 - 09/30/03				800			175
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			190		832	323	340	242
13	Medi-Cal Costs	07/01/03 - 09/30/03	22,478	3,442	136	8,022	487	3,263	7,127
13A		10/01/03 - 06/30/04	66,599	19,695	336	13,722	2,309	9,139	21,397
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	49,576	8,425	332	17,447	1,081	6,790	15,500
14A		10/01/03 - 06/30/04	149,546	48,208	822	29,845	5,119	19,017	46,536
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	19	19					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	47	47					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	1,220			868			352
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	2,653			1,888			765
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,302	183		903	344	386	486

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

CR CR

Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00004		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10	11				
1	Allocation Percentage	100.00%	81.94%	18.06%				
2	Total Units		9,551	1,943				
3	Gross Cost	961,442	787,804	173,638				
4	Cost per Unit		82.48	89.37				
5	Non-Medi-Cal Units		9,551	1,943				
6	Non-Medi-Cal Costs	961,442	787,804	173,638				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

Legal Entity: BUTTE COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00004		Service	Service	Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Function	Function	Function	Function	Function	Function	Function
1	Allocation Percentage							
2	Total Units							
3	Total Expenditures							
4	Cost per Unit							
5	Non-Medi-Cal Costs							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: BUTTE COUNTY
County Code: 04

CR

Legal Entity: BUTTE COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00004		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support								
			61					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		8,136					
3	Gross Cost	88,957	88,957					
4	Cost per Unit		10.93					
5	Non-Medi-Cal Units (Same as Line 2)		8,136					
6	Non-Medi-Cal Costs (Same as Line 3)	88,957	88,957					

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
 MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County BUTTE COUNTY County Code 04			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity BUTTE COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number 00004			Mode 55			Total	Total	Mode 05-All	Mode 10	Mode 15	Total	Mode 15	Total
			S F's 01-09	S F's 11-19 31-39	S F's 21-29	MAA	Inpatient Mode 05- Hospital	Other		Program (1)	Outpatient Exclude Program (2)	Program (2)	Outpatient (Col I + Col J)
1	Medi-Cal Costs	07/01/03 - 09/30/03						452,808	85,324	4,030,136	4,568,268	22,478	4,590,746
1A		10/01/03 - 06/30/04						1,270,985	309,531	10,008,734	11,589,250	66,599	11,655,849
2	Medi-Cal SMA	07/01/03 - 09/30/03						496,832	237,047	4,783,742	5,517,622	49,576	5,567,198
2A		10/01/03 - 06/30/04						1,394,557	859,936	11,844,076	14,098,570	149,546	14,248,115
3	Medi-Cal P C	07/01/03 - 09/30/03						499,563	190,411	3,662,626	4,352,600		4,352,600
3A		10/01/03 - 06/30/04						1,402,221	690,754	9,096,034	11,189,009		11,189,009
4	Medi-Cal N R	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						452,808	85,324	4,030,136	4,568,268	22,478	4,590,746
5A		10/01/03 - 06/30/04						1,270,985	309,531	10,008,734	11,589,250	66,599	11,655,849
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								76,492	76,492		76,492
6A		10/01/03 - 06/30/04								177,723	177,723	19	177,742
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								83,469	83,469		83,469
7A		10/01/03 - 06/30/04								193,871	193,871	47	193,919
8	Medicare/Medi-Cal Crossover P C	07/01/03 - 09/30/03								69,517	69,517		69,517
8A		10/01/03 - 06/30/04								161,516	161,516		161,516
9	Medicare/Medi-Cal Crossover N R	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								76,492	76,492		76,492
10A		10/01/03 - 06/30/04								177,723	177,723	19	177,742
11	Total SD/MC + Crossover Gross Reim	07/01/03 - 09/30/03						452,808	85,324	4,106,628	4,644,760	22,478	4,667,238
11A		10/01/03 - 06/30/04						1,270,985	309,531	10,186,457	11,766,973	66,618	11,833,591
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								14,828	14,828	1,220	16,048
12A		10/01/03 - 06/30/04								39,210	39,210		39,210
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								17,936	17,936	2,653	20,588
13A		10/01/03 - 06/30/04								47,791	47,791		47,791
14	Enhanced SD/MC (Children) P C	07/01/03 - 09/30/03								13,476	13,476		13,476
14A		10/01/03 - 06/30/04								35,634	35,634		35,634
15	Enhanced SD/MC (Children) N R	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								14,828	14,828	1,220	16,048
16A		10/01/03 - 06/30/04								39,210	39,210		39,210
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P C	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N R	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03						452,808	85,324	4,121,456	4,659,588	23,697	4,683,286
21A	(Excludes Refugees)	10/01/03 - 06/30/04						1,270,985	309,531	10,225,667	11,806,183	66,618	11,872,801
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03						892	2,141	113,202	116,235		116,235
23A		10/01/03 - 06/30/04						446	3,810	161,408	165,664		165,664
24	Healthy Families SMA	07/01/03 - 09/30/03						979	5,947	137,102	144,028		144,028
24A		10/01/03 - 06/30/04						489	10,586	195,279	206,355		206,355
25	Healthy Families P C	07/01/03 - 09/30/03						984	4,777	102,879	108,640		108,640
25A		10/01/03 - 06/30/04						492	8,503	146,689	155,684		155,684
26	Healthy Families N R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03						892	2,141	113,202	116,235		116,235
27A		10/01/03 - 06/30/04						446	3,810	161,408	165,664		165,664
28	Less Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03						413	153	33,810	34,376		34,376
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04						243	2,640	97,269	100,152		100,152
30	Enhanced SD/MC (Refugees) Revenue									870	870		870
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)			72,153		72,153					316	316	316
33	Medi-Cal Eligibility Factor (Average)			22.30%									
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03		16,090		16,090		452,395	85,171	4,086,776	4,624,342	23,697	4,648,039
35A		10/01/03 - 06/30/04						1,270,742	306,891	10,128,398	11,706,031	66,618	11,772,649
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03						892	2,141	112,886	115,919		115,919
37A		10/01/03 - 06/30/04						446	3,810	161,408	165,664		165,664
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04											
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County BUTTE COUNTY
County Code 04

Legal Entity BUTTE COUNTY Legal Entity Number: 00004		A Total MAA	B Total Inpatient	C Total Outpatient	D Total	E 50.00% FFP	F 54.35% FFP	G 52.95% FFP	H Variable % FFP	I 75.00% FFP	J Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			16,556,086	16,556,086						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		645,719	1,729,700	2,375,419						
3	Total Medi-Cal Direct Service Gross Reimbursement				18,931,505						
4	Medi-Cal Administrative Reimbursement Limit				2,839,726						
5	Medi-Cal Administration				3,243,734						
6	Medi-Cal Administrative Reimbursement				2,839,726	1,419,863					1,419,863
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			281,899	281,899						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			10,381	10,381						
7B	Total Healthy Families Direct Service Gross Reimbursement				292,280						
8	Healthy Families Administrative Reimbursement Limit				29,228						
9	Healthy Families Administration				49,531						
10	Healthy Families Administrative Reimbursement				29,228				18,998		18,998
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin Activities Svc Functions 01 - 09										
12	Medi-Cal Admin Activities Svc Functions 11 - 19, 31 - 39	16,090			16,090	8,045					8,045
13	Medi-Cal Admin Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				76,483					57,362	57,362
15	Other SD/MC Utilization Review (County Only)				11,954	5,977					5,977
16	SD/MC Net Reimbursement for Direct Services			4,632,862	4,632,862		2,517,961				2,517,961
16A	07/01/03 - 09/30/03										
17	10/01/03 - 06/30/04			11,733,439	11,733,439			6,212,856			6,212,856
17A	Enhanced SD/MC Net Reimb. (Children)			15,177	15,177				9,865		9,865
17A	07/01/03 - 09/30/03										
18	10/01/03 - 06/30/04			39,210	39,210				25,486		25,486
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										10,257,415
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh SD/MC										
21	Total SD/MC Reimbursement (FFP)										10,257,415
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										10,257,415
24	Healthy Families Net Reimbursement			115,919	115,919				75,347		75,347
24A	07/01/03 - 09/30/03										
25	10/01/03 - 06/30/04			165,664	165,664				107,682		107,682
25	Total Healthy Families Reimbursement Before Excess FFP										202,027
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										202,027

STATE SHARE OF SD/MC COST

Line 6: Column D minus Column E	1,419,863
Line 10: Column D minus Column H	10,230
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	8,045
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	19,121
Line 15: Column D minus Column E	5,977
Line 16: Column D minus Column F	2,114,902
Line 16A: Column D minus Column G	5,520,583
Line 17: Column D minus Column H	5,312
Line 17A: Column D minus Column H	13,723
Line 18: Column D minus Column H	
Line 24: Column D minus Column H	40,571
Line 24A: Column D minus Column H	57,982
TOTAL STATE SHARE SD/MC COST	9,216,310